



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From **01 April 2022** To **31 March 2023**

Charity name: **Open Heaven (Wednesbury)**

Charity registration number: **1123352**

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	THE OBJECTS OF THE CHARITY ARE FOR THE BENEFIT OF THE PUBLIC ("THE OBJECTS"): (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT; (B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME THINK FIT; AND (C) TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none"><li>• Provides human resources</li><li>• Provides buildings / facilities</li><li>• Provides services</li><li>• Provides advocacy / advice / information</li></ul> Youth clubs Children's club After school clubs Parent and toddler activities Family activities Youth camp Community inclusion activities Church meetings Food pantry and food bank

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In the construction of the aims of the charity, the trustees have had regard to said guidance.
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### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Grant applications support activities that align to the charity objectives such as youth and children activities. Grant money is kept within restricted budgets to ensure correct spend allocation.
Policy on social investment including program related investment	Para 1.38	The charity invests both grant and donated monies in the delivery of its activities.
Contribution made by volunteers	Para 1.38	The charity delivers several activities each week that are either wholly or partly staffed by volunteers. These include activities for children, youth and adults and range from clubs to coffee mornings to a food pantry and parent activities.
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>2022-23 was the first full year to not be affected by the pandemic since the initial outbreak.</p> <p>This allowed services to fully return to unrestricted gatherings and a full suite of activities to be delivered.</p> <p>Special events such as Passover, Easter, Mothers and Fathers Day services, together with the regular Christmas services – Children's party, Nativity and Carols by candlelight were all able to fully take place with good participation from the local community.</p> <p>As we have been able to maintain connections with members of the community who are unable to attend church, for whatever reason, we continued to maintain our online presence – posting services online following the in person services and maintaining social media direct messaging connections.</p>

		<p>We participated in several cross borough gatherings such as Festival 2022 which saw thousands of people from local churches gather for a one day outdoor event at Himley Hall, Dudley.</p> <p>For several years, the church has sponsored a child through Compassion and maintained that sponsorship throughout the year.</p> <p>The minibus, purchased in 2021 continues to be an excellent asset, making the provision of trips for children much easier, while also being used to collect and deliver large food volumes for the food pantry.</p> <p>The church continued to provide a food bank to those who were struggling financially. The food bank remained available as an emergency provision, although the pantry remained our primary provision of food support to the community.</p> <p>We maintained connections with several organisations and companies that could provide food (such as FareShare, Morrisons Bescot, Walsall and Meadowvale Foods), which provided food for the food pantry. The pantry operates on the social supermarket model, where members pay a small weekly fee and can then choose what food they wish to 'buy', typically four or five times the value of the weekly fee.</p> <p>There are high costs involved with running the pantry and providing the food, but the income, together with the donations of food, mean that the net cost to the church is minimal at this time. The energy crisis has not been a factor for the pantry during the financial year as we entered into a three year fixed contract prior to the increase in fuel costs. The contract is due to end mid 2023-24, when we expect costs to increase dependent on the situation at the time.</p> <p>We have continued to organise public events such as community meals and celebrations associated with special occasions such as the Queen's Jubilee. These continue to be very well attended and are essential in maintaining the good standing of the church in the local community.</p> <p>The church partnered with several community support programmes during the year, including:</p> <ul style="list-style-type: none"> <li>A support group for women who have experienced domestic violence</li> <li>A service providing support to families struggling with school</li> <li>Financial support to families who attend the food pantry</li> </ul>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p>The charity continues to perform well against its objectives. It has good standing in the community and local council and is seen as a key provider of community activities.</p> <p>Activities aimed at all sections of the community continue to be delivered, with connections made where people attending one activity could benefit from attending other activities.</p> <p>We continued to emphasise the provision of food and emotional support, while maintaining the spiritual connection with the congregation.</p>
Performance of fundraising activities against objectives set	Para 1.41	<p>The charity remains financially secure and is able to meet its objectives through the level of funding it achieves.</p> <p>It has continued to innovate, increasing the projects it delivers and continues to raise new funds for those projects.</p>
Investment performance against objectives	Para 1.41	<p>The church remains financially secure, maintaining a level of reserve funds required to continue should a financial shock occur.</p>
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>The charity remains in a good position at the end of 2022/23 with total funds of £31,797. Income was £52,634 and expenditure was £58,497, a net decrease of £5,862 for the year. Although grant funding for the year decreased from £18,280 to £4,036, and offerings and donations decreased slightly from £37,188 to £32,901, other income from third parties using the church building was £14,335, an increase from £804.</p> <p>Thus, the charity has a healthy unrestricted balance.</p> <p>The food pantry expenses remain within our planned expenditure for the project and we will maintain this activity going forward.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity holds at least 6 months unrestricted expenditure in reserve to cover costs for the mortgage taken out against the church building.
Amount of reserves held	Para 1.22	12 months reserve is £4,600
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>Funding for the charity principally comes from member giving (Unrestricted funding) and grants for the delivery of targeted activities (Restricted funding).</p> <p>Grant applications support activities that align to the charity objectives such as community, youth and children activities.</p>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	<p>As the country began to transition out of lockdown in the early part of the financial year, there were concerns as to whether the congregation would return to in person meetings. However, we are pleased to report that with social distancing measures in place, and due to the efforts the church made to maintain relationships through</p>

		various means, the congregation returned in similar pre-pandemic numbers. The church does need to evaluate the full running costs against income from the food pantry and ensure that these remain within acceptable levels of what the church is capable of supporting. This occurs on an ongoing basis to minimise the risk.
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed. CONSTITUTION ADOPTED 5 FEBRUARY 2008
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	<b>Trust</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Appointed</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<b>There is a Safeguarding Policy at the Charity. All children and youth workers are DBS checked</b>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	Open Heaven (Wednesbury)
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Other name the charity uses	Wednesbury Church
Registered charity number	1123352
Charity's principal address	152 Crankhall Lane Wednesbury WS10 0ED

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Reverend Dr Nicola Woodcock	Chairman		
2	James Woodcock	Secretary		
3	Alison Rosenberg	Treasurer		
4	Charlie Banks			
5	Edward Davies			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Corporate trustees – names of the directors at the date the report was approved

Director name		

### Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	




## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Reverend Dr Nicola Woodcock	Alison Rosenberg
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	29-01-2024	

# **OPEN HEAVEN WEDNESBURY**

## **ACCOUNTS**

UNAUDITED

**FOR THE YEAR ENDED 31 MARCH 2023**

## Statement of Trustees' Responsibilities

Law applicable to charities in England & Wales requires the Board of trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the financial year. In preparing those financial statements giving a true and fair view, the Board of trustees should follow best practice and:-

Select suitable accounting policies and then apply them consistently,

Make judgments and estimates that are reasonable and prudent,

State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements,

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ascertain the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities

This report was approved by the board of trustees on

Signed



Nicola Woodcock  
Chair/trustee

Date 24-01-24



Section A

Independent Examiner's Report

Report to the trustees/  
members of

OPEN HEAVEN WEDNESBURY

On accounts for the year  
ended

31<sup>st</sup> March 2023

Charity no  
(if any)

1123352

Set out on pages

5-10

Respective  
responsibilities of  
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent  
examiner's statement

In connection with my examination, no material matters have come to my attention (~~other than that disclosed below~~ \*) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

*SUGRA ELWING*

Date:

29.1.24

Name:

SUGRA ELWING

Relevant professional  
qualification(s) or body  
(if any):

A.A.T LEVEL 4

Address:

266 LOOE LANE, SOLIHULL, B91 2HY

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

N/A

## Open Heaven (Wednesbury)

### Income and Expenditure Account

April 2022 to March 2023

	Unrestricted funds £	Restricted funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income</b>				
Grant funding	-	4,036	4,036	18,280
Donations, gifts, Offerings	21,867	11,034	32,901	37,188
Activity/trip	826	536	1,362	369
Other income/profit	14,275	60	14,335	804
<b><u>Total income</u></b>	<b><u>36,968</u></b>	<b><u>15,666</u></b>	<b><u>52,634</u></b>	<b><u>56,641</u></b>
<b>Expenditure</b>				
Employee Costs	5,196	-	5,196	5,136
Premises costs	12,085	3,152	15,236	14,225
Repairs	-	302.25	302.25	923.45
General administrative expenses	7,300	9,295	16,595	20,063
Grant expenses	-	20,520	20,520	18,447
Other Finance charges	646	-	646	517
<b><u>Total expenditure</u></b>	<b><u>25,227</u></b>	<b><u>33,270</u></b>	<b><u>58,497</u></b>	<b><u>59,311</u></b>
<b><u>Net income/(expenditure) for year</u></b>	<b>11,741</b>	<b>-17,603</b>	<b>-5,862</b>	<b>-2,670</b>
<b><u>Fund balances</u></b>				
Fund balances at 1 April 2022 b/f	16,430	21,229	37,659	40,330
<b>Fund balances at 31 March 2023 c/f</b>	<b><u>28,171</u></b>	<b><u>3,626</u></b>	<b><u>31,797</u></b>	<b><u>37,659</u></b>

### Movements In Funds

Funds as at 1 April 2021	40,330
Income - 2021/2022	56,641
Expenditure - 2021/2022	-59,311
Funds as at 1 April 2022	37,659
Income - 2022/2023	52,634
Expenditure - 2022/2023	-58,497
<b>Funds as at 1 April 2023</b>	<b>31,797</b>

## Open Heaven (Wednesbury)

### Balance Sheet

as at 31 March 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	3	-		-	
Bank balance		29,140		33,483	
Cash in hand		3,223		4,780	
		<u>32,363</u>		<u>38,263</u>	
Creditors	4	<u>-566</u>		<u>-604</u>	
<b>Net current assets</b>			<u>31,797</u>		<u>37,659</u>
<b>Fixed assets</b>					
Church building	5	<u>56,800</u>		<u>58,400</u>	
<b>Net fixed assets</b>			<u>56,800</u>		<u>58,400</u>
<b>Net assets</b>			<u>88,597</u>		<u>96,059</u>
<b>Liabilities</b>	6				
Current liability		4,561		4,702	
Long term liability		35,555		38,731	
<b>Net liability</b>			<u>40,117</u>		<u>43,433</u>
<b>Net assets and liabilities</b>			<u>48,480</u>		<u>52,627</u>



## Open Heaven (Wednesbury)

### Notes to the Accounts April 2022 to March 2023

#### 1. Income analysis

	Unrestricted funds £	Restricted funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Grant Funding</b>				
Epic Grant (Esmée Fairbairn Foundation)	-	-	-	18,280
SCVO Vision 2030 – Jubilee events	-	500	500	-
Heart Of England - Harry Payne	-	1,000	1,000	-
Sandwell MBC - Pantry grant	-	2,536	2,536	-
	<u>-</u>	<u>4,036</u>	<u>4,036</u>	<u>18,280</u>
<b>Donations, Gifts, Offerings</b>				
Tithe & Offerings	20,532	-	20,532	19,974
Foodbank & Pantry	-	9,321	9,321	13,230
Donations	285	863	1,148	3,985
Break in appeal	-	850	850	-
Fundraising	500	-	500	-
Funerals	550	-	550	-
	<u>21,867</u>	<u>11,034</u>	<u>32,901</u>	<u>37,188</u>
<b>Activity/trip</b>				
Stream subs	192	-	192	117
Tuck	182	-	182	143
Toddler subs	452	-	452	-
Catering - donation for food	-	536	536	110
	<u>826</u>	<u>536</u>	<u>1,362</u>	<u>369</u>
<b>Other income/profits</b>				
Gift aid	8,125	-	8,125	-
Invoices (Events & consultation)	6,150	-	6,150	744
Child sponsorship	-	60	60	60
	<u>14,275</u>	<u>60</u>	<u>14,335</u>	<u>804</u>

## Open Heaven (Wednesbury)

### Notes to the Accounts

April 2022 to March 2023

## 2. Expenditure analysis

	Unrestricted funds £	Restricted funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Employee costs</b>				
Salary - pay ref 008	4,200	-	4,200	4,200
Payroll Costs	867	-	867	807
CCPAS membership /CRB checks	129	-	129	129
	<u>5,196</u>	<u>-</u>	<u>5,196</u>	<u>5,136</u>
<b>Premises costs</b>				
Utility bills of church	4,212	-	4,212	3,172
Mortgage	4,158	-	4,158	4,068
Life insurance - mortgage	64	-	64	64
Rental costs - church growth trust	1,075	-	1,075	1,000
Loan repayments - church growth trust	333	790	1,123	1,123
Utility bills of church (Price Rd)	2,242	2,362	4,604	4,797
	<u>12,085</u>	<u>3,152</u>	<u>15,236</u>	<u>14,225</u>
<b>Repairs</b>				
Repairs - building	-	-	-	-
Building work	-	-	-	-
Repairs - building (Price Rd)	-	302	302	643
Building work (Price Rd)	-	-	-	281
	<u>-</u>	<u>302</u>	<u>302</u>	<u>923</u>
<b>General expenses</b>				
Training/conferences	158	-	158	-
Training resources	58	-	58	-
Worship	2,291	-	2,291	1,117
Children	246	-	246	597
Toddler	211	-	211	-
General ministry	823	-	823	1,024
Office costs & consumables	60	-	60	146
CCLI license	387	-	387	-
Insurance (Building, Liability & Contents)	1,146	-	1,146	1,095
Insurance (Building - Price Rd)	327	-	327	310
Child sponsorship - Compassion	248	60	308	336
Catering & Janitorial	734	536	1,270	471
Food Bank & Pantry	-	8,626	8,626	14,966
Minibus	610	73	683	-
	<u>7,300</u>	<u>9,295</u>	<u>16,595</u>	<u>20,063</u>

## Open Heaven (Wednesbury)

### Notes to the Accounts

April 2022 to March 2023

#### 2. Expenditure analysis (cont.)

	Unrestricted funds £	Restricted funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Grant expenses</b>				
Coronavirus Community support - staffing costs	-	-	-	3,220
Coronavirus Community support - sessional costs	-	1,295	1,295	-
SCVO food pantry grant - revenue costs	-	-	-	151
SCVO food pantry grant - staffing costs	-	-	-	1,597
SCVO Food Pantry grant - Franchise	-	536	536	500
SCVO Food Pantry grant - Capital	-	707	707	-
SCVO 2030 Covid19 response fund	-	144	144	223
WM Police PCC grant	-	60	60	1,615
Epic grant - sessional workers	-	6,880	6,880	6,480
Epic grant - Activity costs	-	1,314	1,314	319
Epic Grant -Operational costs	-	-	-	1,358
Epic grant - Workshop/seminar costs	-	190	190	227
Epic grant - craft costs	-	1,194	1,194	940
Epic grant - Publicity costs	-	384	384	227
Epic grant - Refreshments	-	575	575	25
Epic grant - Garden project	-	742	742	-
SCVO 2030 Youth grant - Trips & activities	-	2,256	2,256	814
SCVO 2030 Youth grant - Equipment	-	1,209	1,209	751
SCVO Vision 2030 – Jubilee events	-	500	500	-
Sandwell MBC - Pantry grant	-	2,536	2,536	-
	<u>-</u>	<u>20,520</u>	<u>20,520</u>	<u>18,447</u>
<b>Other Finance charges</b>				
AOG Annual contribution	480	-	480	480
AOG ministers subscription	50	-	50	-
HSBC bank charges	116	-	116	37
	<u>646</u>	<u>-</u>	<u>646</u>	<u>517</u>

#### 3. Debtors

2023 £	2022 £
-	-
<u>-</u>	<u>-</u>

#### 4. Creditors

	2023 £	2022 £
Moore Pay - Payroll charge Mar	67	62
British Gas	449	499
Virgin Media	43	38
HSBC bank charges	7	5
	<u>566</u>	<u>604</u>

## Open Heaven (Wednesbury)

### Notes to the Accounts

April 2022 to March 2023

#### 5. Property/Mortgage payments

	2023 £	2022 £
Value of land (no depreciation)	40,000	40,000
Depreciated value of property over life of mortgage	16,800	18,400
Value of property & land	<u>56,800</u>	<u>58,400</u>
Mortgage loan balance Jan 2022	38,782	41,762
Mortgage principal payments on loan (as of Dec '22)	- 2,579	- 2,980
Mortgage loan balance start 2023/24	<u>36,203</u>	<u>38,782</u>
Interest payments (as of Dec '22)	1,535	1,088

#### 6. Liabilities

Mortgage loan balance start 2023/24	36,203	38,782
Mortgage principal payments on loan 2023/24 (current liability)	- 2,438	- 2,579
Long term liability	<u>34,151</u>	<u>36,203</u>
Interest payments 2023/24 - Jan to Dec 23	2,597	1,535
Church growth trust 12 months rent 2023/24 (current liability)	1,000	1,000
Church growth trust loan balance start 2023/24	2,527	3,650
Payments on loan 2023/24 (current liability)	- 1,123	- 1,123
Long term liability	<u>1,404</u>	<u>2,527</u>
NB Repay £5616 over 5 years (280.80/mth)		



Section A

Independent Examiner's Report

Report to the trustees/  
members of

OPEN HEAVEN WEDNESBURY

On accounts for the year  
ended

31<sup>st</sup> March 2023

Charity no  
(if any)

1123352

Set out on pages

5-10

Respective  
responsibilities of  
trustees and examiner

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It is my responsibility to:

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- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent  
examiner's statement

In connection with my examination, no material matters have come to my attention (~~other than that disclosed below~~ \*) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

*SUGRA ELWING*

Date:

29.1.24

Name:

SUGRA ELWING

Relevant professional  
qualification(s) or body  
(if any):

A.A.T LEVEL 4

Address:

266 LOOE LANE, SOLIHULL, B91 2HY

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

N/A